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IN THE

Supreme Court of the United States

OCTOBER TERM, 1968
No. 341

ESTATE OF EUGENE L. FREELAND, Deceased, by SECURITY FIRST NATIONAL BANK, a national banking association, Executor, and VERA GOOD FREELAND, by L. N. TURRENTINE, Conservator,
Petitioners,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

MARGARET C. LOWTHIAN,
Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

PETITION FOR REHEARING.

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PETITION FOR REHEARING.

Petitioners now petition this Court for a rehearing of their petition for a writ of certiorari.

The reason for this petition is that when the petition for certiorari was denied this Court may not yet have had an opportunity to consider the supplemental brief filed by petitioners under a single cover with their reply. That supplemental brief sought to bring to this Court's attention what petitioners believed, and still believe, to be a direct conflict between the opinion herein below and the case of *Commissioner of Internal Revenue v. Tri-S Corporation,* decided by the United States Court of Appeals for the Tenth Circuit August 22, 1968, and reported at 68-2 USTC ¶9541.

Petitioners therefore urge a reconsideration of their petition for writ of certiorari and especially a study, or restudy, for that purpose of the said supplemental brief.

Respectfully submitted,

GEORGE T. ALTMAN,
Attorney.

Certificate of Counsel.

Undersigned counsel hereby certifies that the above petition is presented, not for delay, but in good faith and in the well considered belief that it is justified by the reasons stated; and further that it is restricted to the grounds stated in Rule 58(2) of this Court.

GEORGE T. ALTMAN